

# CERTIFICATE

To the Clerk of Crawford County, State of Kansas

We, the undersigned, officers of

**City of Walnut**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2017; and  
(3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

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			Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	52,228	16,046	31.691
Debt Service	10-113	9			
Library	12-1220	9	4,000	3,012	5.949
Special Highway		10	15,399		
Water		10	59,549		
Sewer		11	31,073		
Trash		11	22,886		
<b>Totals</b>		XXXXXX	185,135	19,058	37.640
Resolution required? Notice of the vote to adopt required to be published?				No	County Clerk's Use Only
Budget Summary		12			506,323
Neighborhood Revitalization Rebate					Nov 1, 2016 Total Assessed Valuation

Assisted by:  
Philip A. Jarred, CPA  
Jarred, Gilmore & Phillips, PA  
Address:  
1815 S Santa Fe  
Chanute, KS 66720  
Email:  
pjarred@jgppa.com  
Attest:                      2016  
County Clerk

Darwin Anderson Mayor  
                      
                      
                      
                      
Governing Body

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Walnut

2017

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ 19,034
2. Debt service levy in 2016 budget	- \$ 0
3. Tax levy excluding debt service	\$ 19,034

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016:	+ 0
5. Increase in personal property for 2016:	
5a. Personal property 2016	+ 7,913
5b. Personal property 2015	- 8,195
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2016:	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	- 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2016:	0
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	0
9. Total estimated valuation July 1, 2016	506,461
10. Total valuation less valuation adjustment (9 minus 8)	506,461
11. Factor for increase (8 divided by 10)	0.00000
12. Amount of increase (11 times 3)	+ \$ 0
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 19,034
14. Debt service levy in this 2017 budget	0
15. 2017 tax levy, including debt service, prior to CPI adjustment (13 plus 14)	19,034
16. Consumer Price Index for all urban consumers for calendar year 2015	0.125%
17. Consumer Price Index adjustment (3 times 16)	\$ 24
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ 19,058

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.  
See accompanying summary of significant forecast assumptions and accountants' compilation report.

**City of Walnut**

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	16,118	4,621	75	97	0	0
Debt Service						
Library	2,916	836	14	18	0	0
TOTAL	19,034	5,457	89	115	0	0

County Treas Motor Vehicle Estimate	5,457		
County Treas Recreational Vehicle Estimate		89	
County Treas 16/20M Vehicle Estimate		115	
County Treas Commercial Vehicle Tax Estimate			0
County Treas Watercraft Tax Estimate			0

Motor Vehicle Factor	<u>0.28667</u>				
Recreational Vehicle Factor	<u>0.00469</u>				
16/20M Vehicle Factor		<u>0.00602</u>			
Commercial Vehicle Factor			<u>0.00000</u>		
Watercraft Factor				<u>0.00000</u>	

See accompanying summary of significant forecast assumptions and accountants' compilation report.



Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
<b>Total G.O. Bonds</b>					0			0	0	0	0
Revenue Bonds:											
None											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
None											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					0			0	0	0	0

See accompanying summary of significant forecast assumptions and accountants' compilation report.

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

	Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2016	Payments Due 2016	Payments Due 2017
	Fire Truck	1/1/2013	120	1.00%	22,000	15,590	2,420	2,420
Totals						15,590	2,420	2,420

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases. See accompanying summary of significant forecast assumptions and accountants' compilation report.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2017**

Library found in: City of Walnut  
Crawford County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

**First test:**

	Current Year <u>2016</u>	Proposed Year <u>2017</u>
Ad Valorem Tax	\$2,799	\$3,012
Delinquent Tax	\$117	\$120
Motor Vehicle Tax	\$801	\$836
Recreational Vehicle Tax	\$20	\$14
16/20M Vehicle Tax	\$11	\$18
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$3,748</b>	<b>\$4,000</b>
Difference in Total Taxes:	\$252	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$511,408	\$506,461
Did Assessed Valuation Decrease?	Yes	
Levy Rate	5.702	5.947
Difference in Levy Rate:	0.245	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See accompanying summary of significant forecast assumptions and accountants' compilation report.

## General

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City of Walnut

2017

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
General Administration			
Personal Services	15,700	16,032	16,855
Contractual Services	28,750	27,328	28,214
Commodities	7,000	785	1,000
Capital Outlay	0	0	0
Total	51,450	44,165	46,069
Fire Department			
Personal Services	980	980	1,029
Contractual Services	0	0	0
Commodities	1,000	397	1,001
Capital Outlay	2,420	2,420	2,420
Total	4,400	3,797	4,450
Park Department			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	84	84
Capital Outlay	0	0	0
Total	0	84	84
Animal Control			
Personal Services	0	0	0
Contractual Services	0	125	125
Commodities	0	0	0
Capital Outlay	0	0	0
Total	0	125	125
Library Department			
Appropriation to Library Board	0	1,126	1,500
Total	0	1,126	1,500
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page Total	55,850	49,297	52,228

(Note: Should agree with general sub-totals.)

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Walnut

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 4.0%	0
		Amount of 2016 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	1,412	2,041	0
Receipts:			
Ad Valorem Tax	2,466	2,799	XXXXXXXXXXXXXXXXXX
Delinquent Tax	286	117	120
Motor Vehicle Tax	884	801	836
Recreational Vehicle Tax	14	20	14
16/20M Vehicle Tax	11	11	18
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	1	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,629	3,749	988
Resources Available:	5,041	5,790	988
Expenditures:			
Appropriation to Library	3,000	5,790	4,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,000	5,790	4,000
Unencumbered Cash Balance Dec 31	2,041	0	XXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	3,900	5,900	4,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,000
		Tax Required	3,012
		Delinquent Comp Rate: 0.0%	0
		Amount of 2016 Ad Valorem Tax	3,012

See accompanying summary of significant forecast assumptions and accountants' compilation report.  
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City of Walnut

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	3,224	3,999	8,979
Receipts:			
State of Kansas Gas Tax	5,792	5,770	5,710
County Transfers Gas	775	710	710
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>6,567</b>	<b>6,480</b>	<b>6,420</b>
<b>Resources Available:</b>	<b>9,791</b>	<b>10,479</b>	<b>15,399</b>
Expenditures:			
Commodities	5,792	1,500	15,399
Cash Forward (2017 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>5,792</b>	<b>1,500</b>	<b>15,399</b>
Unencumbered Cash Balance Dec 31	3,999	8,979	0
2015/2016/2017 Budget Authority Amount:	9,500	9,664	15,399

**Adopted Budget**

Water	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	553	2,768	0
Receipts:			
Water Sales	38,545	55,034	58,034
Other Fees	0	1,515	1,515
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>38,545</b>	<b>56,549</b>	<b>59,549</b>
<b>Resources Available:</b>	<b>39,098</b>	<b>59,317</b>	<b>59,549</b>
Expenditures:			
Personal Services	5,253	5,253	5,516
Contractual Services	4,000	4,403	4,403
Commodities	27,077	49,661	49,630
Capital Outlay	0	0	0
Cash Forward (2017 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>36,330</b>	<b>59,317</b>	<b>59,549</b>
Unencumbered Cash Balance Dec 31	2,768	0	0
2015/2016/2017 Budget Authority Amount:	59,070	59,700	59,549

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Walnut

2017

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	1,377	922	12,728
Receipts:			
Sewer Sales	17,845	18,345	18,345
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>17,845</b>	<b>18,345</b>	<b>18,345</b>
<b>Resources Available:</b>	<b>19,222</b>	<b>19,267</b>	<b>31,073</b>
Expenditures:			
Personal Services	3,652	3,652	3,835
Contractual Services	12,648	1,595	1,595
Commodities	2,000	1,292	20,643
Capital Outlay	0	0	0
Operating Transfer to:			
General Fund	0	0	5,000
Cash Forward (2017 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>18,300</b>	<b>6,539</b>	<b>31,073</b>
Unencumbered Cash Balance Dec 31	922	12,728	0
2015/2016/2017 Budget Authority Amount:	24,673	26,200	31,073

**Adopted Budget**

Trash	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	576	921	4,541
Receipts:			
Refuse Receipts	14,345	18,345	18,345
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>14,345</b>	<b>18,345</b>	<b>18,345</b>
<b>Resources Available:</b>	<b>14,921</b>	<b>19,266</b>	<b>22,886</b>
Expenditures:			
Contractual Services	14,000	14,725	17,886
Operating Transfer to:			
General Fund	0	0	5,000
Cash Forward (2017 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>14,000</b>	<b>14,725</b>	<b>22,886</b>
Unencumbered Cash Balance Dec 31	921	4,541	0
2015/2016/2017 Budget Authority Amount:	17,417	17,035	22,886

See accompanying summary of significant forecast assumptions and accountants' compilation report.

# Affidavit of Publication

## The ERIE RECORD

P.O. Box 159  
Erie, KS 66733  
(620) 244-6030

M. Eddie Hibbs III, being first duly sworn, deposes and says: he is legal representative of The Erie Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Neosho County, Kansas, with a general paid circulation on a weekly basis in Neosho County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Erie, Kansas in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for \_\_\_\_ (1) \_\_\_\_ consecutive week(s), the first publication thereof being made as aforesaid on the 4th day of August, 2016, with subsequent publications being made on the following dates:

\_\_\_\_\_, 2016

\_\_\_\_\_, 2016

\_\_\_\_\_, 2016

*Eddie Hibbs*

M. Eddie Hibbs III, Publisher & Editor

\$\$\$

Printer's Fee..... 4 x 5.161 x \$3.75).....\$77.42\*

\* Discounted 25%

Extra Copies (no charge)

**TOTAL FEE.....\$77.42**

NOTICE OF SUBSCRIBER'S RIGHTS

The governing body of  
**THE ERIE RECORD**  
will meet on August 14, 2016 at 5:00 PM at Walnut City Hall for the purpose of  
holding and carrying on business of the newspaper and for the purpose of not having the  
Docket kept otherwise it is hereby ordered that the newspaper be published at the time  
previously mentioned.

Required Budget 2017 Expenditures and Amount of 2016 Ad Volume The attached the previous issue of the 2017 Budget.  
General Tax Rate is subject to change thereafter in the next general session.

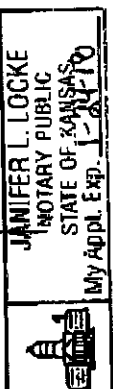
Item	2016 Actual	2016 Budget	2017 Budget	2017 Actual	2017 Budget	2017 Actual	2017 Budget
General	21,450	21,450	21,450	21,450	21,450	21,450	21,450
Police	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Fire	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Public Works	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Library	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Health	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Education	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Other	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Total	21,450	21,450	21,450	21,450	21,450	21,450	21,450

City of Walnut  
City Manager

Subscribed and sworn to before me this  
4th day of August, 2016.  
**NOTARY PUBLIC**

*Janifer L. Locke*

My commission expires: 1-24-18



**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Walnut**  
will meet on August 14, 2016 at 5:00 PM at Walnut City Hall for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Walnut City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2017 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate *
General	55,850	31.500	49,297	31.517	52,228	16,046	31.682
Debt Service							
Library	3,000	5.517	5,790	5.702	4,000	3,012	5.947
Special Highway	5,792		1,500		15,399		
Water	36,330		50,317		59,549		
Sewer	18,300		6,539		31,073		
Trash	14,000		14,725		22,886		
Totals	133,272	37.017	137,168	37.219	185,135	19,058	37.629
Less: Transfers	0		0		10,000		
Net Expenditure	133,272		137,168		175,135		
Total Tax Levied	18,788		19,034		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	507,557		511,408		506,461		
Outstanding Indebtedness, January 1,							
G.O. Bonds	2014		2015		2016		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	20,430		18,010		15,590		
Total	20,430		18,010		15,590		

\*Tax rates are expressed in mills

**City of Walnut**

City Official Title: Mayor

See accompanying summary of significant forecast assumptions and accountants' compilation report.

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